



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 18, 2019

Paul R. Arena  
Chief Executive Officer  
Parallax Health Sciences, Inc.  
1327 Ocean Avenue, Suite B  
Santa Monica, CA 90401

**Re: Parallax Health Sciences, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2018**  
**Filed April 1, 2019**  
**File No. 000-52534**

Dear Mr. Arena:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction